

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

~~Proposed~~  
**Order of Restitution**

v.

FRANK BUTSELAAR,

S1 22 Cr. 560 (CS)

Defendant

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Upon the application of the United States of America, by its attorney, Matthew Podolsky, Acting United States Attorney for the Southern District of New York, Benjamin Klein, Shiva Logarajah, and David Markewitz, Assistant United States Attorneys, of counsel; the presentence investigation report; the defendant's conviction on Count Two of the Superseding Indictment; and all other proceedings in this case, it is hereby ORDERED that:

**1. Amount of Restitution**

FRANK BUTSELAAR, the defendant, shall pay restitution in the total amount of \$15,532,915.00, pursuant to 18 U.S.C. §§ 3663, 3663A, and 3664, to the victim of the offense charged in Count Two, the Internal Revenue Service ("IRS"), at the address listed below in paragraph 3. Upon advice by the United States Attorney's Office of a change of address of a victim, the Clerk of Court is authorized to send payments to the new address without further order of this Court. Restitution is not joint and several with other defendants or with others not named herein.

**2. Schedule of Payments**

Pursuant to 18 U.S.C. § 3664(f)(2), in consideration of the financial resources and other assets of the defendant, including whether any of these assets are jointly controlled; projected earnings and other income of the defendant; and any financial obligations of the defendant;

including obligations to dependents, the defendant shall pay restitution in the manner and according to the schedule that follows:

In the interest of justice, restitution will be payable in installments pursuant to 18 U.S.C. § 3572(d)(1) and (2). Following his release from custody, the defendant will commence monthly installment payments of 15% of the defendant's gross income, but not less than \$500, payable on the 15th day of each month. This schedule is without prejudice to the Government taking enforcement actions, pursuant to 18 U.S.C. § 3613, to the extent warranted.

Any surplus from the sale of Defendant's home in Italy shall be immediately paid toward restitution.

**3. Payment Instructions**

The defendant shall make restitution payments by certified check, money order, or online. Instructions for online criminal debt payments are available on the Clerk of Court's website at <https://nysd.uscourts.gov/payment-information#PaymentofCriminalDebt>. Checks and money orders shall be made payable to the "SDNY Clerk of Court" and mailed or delivered to: United States Courthouse, 500 Pearl Street, New York, New York 10007 - Attention: Cashier, as required by 18 U.S.C. § 3611. The defendant shall write his name and the docket number of this case on each check or money order.

Because the victim is the IRS, the Clerk's Office shall forward all restitution payments to the below address within 30 days of receiving said payments from the defendant:

IRS - RACS  
Attn: Mail Stop 6261, Restitution  
333 W. Pershing Ave.  
Kansas City, MO 64108

**4. Change in Circumstances**


The defendant shall notify, within 30 days, the Clerk of Court, the United States Probation Office (during any period of probation or supervised release), and the United States Attorney's Office, 86 Chambers Street, 3rd Floor, New York, New York 10007 (Attn: Financial Litigation

Program) of (1) any change of the defendant's name, residence, or mailing address or (2) any material change in the defendant's financial resources that affects the defendant's ability to pay restitution in accordance with 18 U.S.C. § 3664(k).

**5. Term of Liability**

The defendant's liability to pay restitution shall terminate on the date that is the later of 20 years from the entry of judgment or 20 years after the defendant's release from imprisonment, as provided in 18 U.S.C. § 3613(b). Subject to the time limitations in the preceding sentence, in the event of the death of the defendant, the defendant's estate will be held responsible for any unpaid balance of the restitution amount, and any lien filed pursuant to 18 U.S.C. § 3613(c) shall continue until the estate receives a written release of that liability.

SO ORDERED:

  
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HONORABLE CATHY SEIBEL  
UNITED STATES DISTRICT JUDGE

  
\_\_\_\_\_  
DATE